IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.207 OF 2002

The Commissioner of Income Tax,
Mumbai City-V, Mumbai .. Petitioner
V/s
Bharat Pulverising Mills Pvt.Ltd. .. Respondents

Mr.B.M.Chatterji with Mrs.P.P.Bhosale for the Petitioner.

CORAM : DR.S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 13th February, 2007.

P.C.:

1. Heard the learned Counsel for the Applicant-Petitioner. In this Application, the following substantial question of law is sought to be raised:-

> "Whether on the facts and in the circumstances of the case, the Tribunal was right in law in cancelling the order passed by the Assessing Office u/s.147(b) of the I.T.Act?

2. It appears that the assessment was completed by allowing the deduction under section 35(1)(ii) for the contribution made to an institution named K.N.Scientific Research Center which was duly approved by a notification. Subsequently such an approval was withdrawn retrospectively w.e.f.17th January, 1980 by a notification dated 2nd January, 1986. On the basis of that subsequent withdrawal, the assessments were reopened by resorting to section 147(b) and in reassessment, the deduction earlier allowed under Section 35(1)(ii) was withdrawn. Finally, the Income Tax Appellate Tribunal relying upon the judgment of our

High Court in the case of **Seksaria Biswan Sugar Factory Limited V/s.IAC - 184 ITR 123,** rejected the application. Challenging the said order of the Tribunal, the present Application has been filed. Now, we notice that there is another judgment of our High Court in the case of **National Leather Cloth Manufacturing Company V/s.I.C.A.R. - (2000) 241 ITR 482** which also squarely covers the issue.

3. In view thereof, we are not inclined to entertain the Application. Application stands dismissed.

(J.P.DEVADHAR, J.) **(DR.S.RADHAKRISHNAN,J.)**